

## **Energy Incentives & Programs**

15-72-104 Exemption from wholesale energy transaction tax  75-25-101 Alternative energy revolving loan program  80-12-201 Montana beginning farm and ranch loan program, used for production alternative renewable energy  90-5-101 Local government revenue bonds	U	MCA Citation	Topic
15-6-159 Reduced tax on high-voltage direct-current converter stations 15-6-220 Ethanol production and canola seed oil processing 15-6-224 Property tax exemption for buildings using renewable energy 15-6-225 Property tax exemption for renewable generating facilities producing under 1 MW 15-6-229 Exemption for land adjacent to transmission line right-of-way easement 15-24-1401 Property tax reduction for renewable generating facilities producing 1 MW or more 15-24-1402 Tax reduction for alternative energy generation 15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-101 Energy conservation deduction 15-32-101 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-702 Biodiesel or biolubricant production facility tax credit 15-32-703 Biodiesel biending and storage tank credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-522 Tax incentive for production of ethanol 15-70-601 Biodiesel production incentive for increases in annual production the first 3 years of production 15-72-104 Exemption from wholesale energy transaction tax  75-25-101 Alternative energy revolving loan program, used for production alternative renewable energy  90-5-101 Local government revenue bonds		15-6-157	Reduced tax on wind generation, biodiesel and renewable energy facilities
15-6-220 Ethanol production and canola seed oil processing 15-6-224 Property tax exemption for buildings using renewable energy 15-6-225 Property tax exemption for renewable generating facilities producing under 1 MW 15-6-229 Exemption for land adjacent to transmission line right-of-way easement 15-24-1401 Property tax reduction for renewable generating facilities producing 1 MW or more 15-24-1402 Tax reduction for alternative energy generation 15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-103 Energy conservation deduction 15-32-101 Tax credits for installation of non-fossil forms of generation 15-32-201 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-702 Biodiesel or biolubricant production facility tax credit 15-32-703 Biodiesel blending and storage tank credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-369 Refund for taxes paid on biodiesel by distributor 15-70-522 Tax incentive for production of ethanol 15-70-601 Biodiesel production incentive for increases in annual production the first 3 years of production 15-72-104 Exemption from wholesale energy transaction tax  Totals  Loans  Eliancial  Financial  Financial  Financial  Financial  Financial		15-6-158	Reduced tax on carbon sequestration equipment and property
15-6-224 Property tax exemption for buildings using renewable energy 15-6-225 Property tax exemption for renewable generating facilities producing under 1 MW 15-6-229 Exemption for land adjacent to transmission line right-of-way easement 15-24-1401 Property tax reduction for renewable generating facilities producing 1 MW or more 15-24-1402 Tax reduction for alternative energy generation 15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-115 Personal income tax credits for residential geothermal system 15-32-201 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-703 Biodiesel or biolubricant production facility tax credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-369 Refund for taxes paid on biodiesel by distributor 15-70-601 Biodiesel production of ethanol 15-70-601 Biodiesel production incentive for increases in annual production the first 3 years of production 15-72-104 Exemption from wholesale energy transaction tax 75-25-101 Alternative energy revolving loan program Wontana beginning farm and ranch loan program, used for production alternative renewable energy 90-5-101 Local government revenue bonds		15-6-159	Reduced tax on high-voltage direct-current converter stations
15-6-225 Property tax exemption for renewable generating facilities producing under 1 MW 15-6-229 Exemption for land adjacent to transmission line right-of-way easement 15-24-1401 Property tax reduction for renewable generating facilities producing 1 MW or more 15-24-1402 Tax reduction for alternative energy generation 15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-115 Personal income tax credits for residential geothermal system 15-32-201 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-703 Biodiesel blending and storage tank credit 15-32-703 Biodiesel blending and storage tank credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-369 Refund for taxes paid on biodiesel by distributor 15-70-522 Tax incentive for production of ethanol 15-72-104 Exemption from wholesale energy transaction tax  Totals Biodiesel production incentive for increases in annual production the first 3 years of production for energy revolving loan program  Montana beginning farm and ranch loan program, used for production alternative renewable energy  90-5-101 Local government revenue bonds		15-6-220	Ethanol production and canola seed oil processing
15-6-229   Exemption for land adjacent to transmission line right-of-way easement		15-6-224	Property tax exemption for buildings using renewable energy
15-24-1401   Property tax reduction for renewable generating facilities producing 1 MW or more   15-24-1402   Tax reduction for alternative energy generation   15-30-164   Alternative fuel credit for converting a vehicle to use alternative fuel   15-31-124   New or expanded industry tax credit   15-32-103   Energy conservation deduction   15-32-105   Personal income tax credits for residential geothermal system   15-32-201   Tax credits for installation of non-fossil forms of generation   15-32-401   Alternative energy systems commercial or net metering system investment credit   15-32-603   Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011)   15-32-701   Credit for property used for crushing oilseed crops to produce biodiesel   15-32-702   Biodiesel or biolubricant production facility tax credit   15-32-703   Biodiesel blending and storage tank credit   15-70-204   Reduction in motor fuel tax on ethanol-blended gasoline   15-70-522   Tax incentive for production of ethanol   15-70-601   Biodiesel production incentive for increases in annual production the first 3 years of production   15-72-104   Exemption from wholesale energy transaction tax   75-25-101   Alternative energy revolving loan program   80-12-201   Montana beginning farm and ranch loan program, used for production alternative renewable energy   90-5-101   Local government revenue bonds		15-6-225	Property tax exemption for renewable generating facilities producing under 1 MW
15-24-1402 Tax reduction for alternative energy generation 15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-101 Tax credits for installation of non-fossil forms of generation 15-32-201 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-702 Biodiesel or biolubricant production facility tax credit 15-32-703 Biodiesel blending and storage tank credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-369 Refund for taxes paid on biodiesel by distributor 15-70-522 Tax incentive for production of ethanol 15-70-601 Biodiesel production incentive for increases in annual production the first 3 years of production 15-72-104 Exemption from wholesale energy transaction tax  75-25-101 Alternative energy revolving loan program  80-12-201 Montana beginning farm and ranch loan program, used for production alternative renewable energy  90-5-101 Local government revenue bonds		15-6-229	Exemption for land adjacent to transmission line right-of-way easement
15-30-164 Alternative fuel credit for converting a vehicle to use alternative fuel 15-31-124 New or expanded industry tax credit 15-32-103 Energy conservation deduction 15-32-105 Personal income tax credits for residential geothermal system 15-32-201 Tax credits for installation of non-fossil forms of generation 15-32-401 Alternative energy systems commercial or net metering system investment credit 15-32-603 Credit for property used to collect, process or manufacture reclaimed material (ends Dec. 31, 2011) 15-32-610 Recycled materials deduction for businesses (ends Dec. 31, 2011) 15-32-701 Credit for property used for crushing oilseed crops to produce biodiesel 15-32-702 Biodiesel or biolubricant production facility tax credit 15-32-703 Biodiesel blending and storage tank credit 15-70-204 Reduction in motor fuel tax on ethanol-blended gasoline 15-70-369 Refund for taxes paid on biodiesel by distributor 15-70-522 Tax incentive for production of ethanol 15-70-601 Biodiesel production incentive for increases in annual production the first 3 years of production 15-72-104 Exemption from wholesale energy transaction tax  75-25-101 Alternative energy revolving loan program  80-12-201 Montana beginning farm and ranch loan program, used for production alternative renewable energy  90-5-101 Local government revenue bonds		15-24-1401	Property tax reduction for renewable generating facilities producing 1 MW or more
Tax Incentives  15-32-103		15-24-1402	Tax reduction for alternative energy generation
15-32-103   Energy conservation deduction		15-30-164	Alternative fuel credit for converting a vehicle to use alternative fuel
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Financial		80-12-201	
Financial 85 1 601 Penewahla resource grant and loan program	Financial Incentives	90-5-101	Local government revenue bonds
Incentives 65-1-001 Relievable resource grant and loan program		85-1-601	Renewable resource grant and loan program
90-3-1003 Grants for renewable research and development		90-3-1003	Grants for renewable research and development
Utilities 69-8-210 Electricity cost recovery	Utilities Programs	69-8-210	Electricity cost recovery
Programs 69-8-402 Universal system benefits program		69-8-402	Universal system benefits program

Other general business assistance programs are available through the Montana Department of Commerce.